

PETITION FOR REVIEW OF REAL PROPERTY VALUATION

PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

See Instructions for complete filing information

FOR OFFICIAL USE ONLY

FILED FOR TAX YEAR 2021

- In all counties, mail or hand deliver one copy of this completed petition to the County Assessor (or your records (and for use in possible further appeals). Taxpayers must file this petition with the United States Postal Service per the following instructions.

or your records (and for use in possible further appeals). Taxpayers must file this petition with the United States Postal Service per the following instructions.

PETITIONER EVIDENCE

- The County Assessor may reject any duplicate petition(s) will be returned.

COMPLETE SECTIONS 1 THROUGH 10 WHERE APPLICABLE. TYPE OR PRINT

1. DATE FILED 04/20/2020 COUNTY Maricopa PARCEL NUMBER 400-62-001 ACCOUNT NUMBER _____

2. PROPERTY ADDRESS OR LEGAL DESCRIPTION: NE4 160 acres

3. IF THIS IS A MULTIPLE PARCEL APPEAL CHECK HERE ☐ ATTACH A MULTIPLE PARCEL APPEAL FORM (DOR 82131). SEE INSTRUCTIONS.

4. USE OF PROPERTY: COMMERCIAL / INDUSTRIAL ☐ (SPECIFY TYPE: Apartment, Office, warehouse, etc.)
VACANT LAND ☐ AGRICULTURAL ☒ OTHER ☐

5A. OWNER'S NAME

Thomas R Waddell

P O Box 737

Tolleson, AZ 85353

CITY, STATE, ZIP CODE

5B. MAIL DECISION TO: (IF DIFFERENT THAN 5A)

Donald Roelke

P O Box 61852

Phoenix, AZ 85082

CITY, STATE, ZIP CODE

5C. IF OWNERSHIP HAS CHANGED CHECK HERE ☐ ATTACH RECORDED DOCUMENTATION.

6. PETITION COMPLETED BY: (Specify Owner, Agent, Attorney, etc.) Donald Roelke, Attorney for Owner

Donald Roelke

NAME

P O Box 61852

ADDRESS

(480) 839-1009

TELEPHONE

Phoenix, AZ 85082

CITY, STATE, ZIP CODE

AGENTS ONLY: REAL ESTATE APPRAISAL DIVISION NUMBER _____

STATE BOARD OF EQUALIZATION NUMBER 1000

7. BASIS FOR PETITION: MARKET SALES APPROACH ☐ COST APPROACH ☐ INCOME APPROACH ☐ OTHER ☒ (explain below)

Additional documents submitted must contain the parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the classification of the property.

This 160 acres is being farmed. It should be assessed as agricultural farm land. The Agricultural Land Use Application is attached to this petition.

8. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$ 451,700	LIMITED PROPERTY VALUE \$ 451,700	PROPERTY CLASS 2	ASMT RATIO 15%
9. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$ 96,000	LIMITED PROPERTY VALUE \$ 65,000	PROPERTY CLASS 2	ASMT RATIO 15%

10. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.

Donald Roelke

SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE

(480) 839-1009

TELEPHONE NUMBER

dproelke@gmail.com

EMAIL ADDRESS

TO REQUEST A MEETING WITH THE ASSESSOR'S STAFF CHECK HERE ☒.

ASSESSOR'S DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE	PROPERTY CLASS	ASMT RATIO
BASIS FOR DECISION:				
DATE RECEIVED				
DATE DECISION MAILED				
REVIEWED BY				
ASSESSOR OR CHIEF DEPUTY				
BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	PROPERTY CLASS	ASMT RATIO
BASIS FOR DECISION:				
DATE RECEIVED				
DATE DECISION MAILED				

Notice-of Decision for Tax Year 2021 is Hereby Given To:

Parcel No: 400-62-001
Appeal No: 196131
Property Use: 0014ROELKE DONALD ATTY
ROELKE DONALD ATTY
PO BOX 61852
PHOENIX, AZ 85082WADDELL THOMAS R
P O BOX 737
TOLLESON, AZ 85353

TOTALS	(602) 852-Owner	Assessor	Assessor
	Estimate	Value	Decision
FCV	: \$ 96,000	\$ 451,700	\$ 451,700
LPV	: \$ 65,000	\$ 451,700	\$ 451,700

LEGAL CLASS/Ratio: 0.0

2.R/ 15.0

2.R/ 15.0

BASIS FOR RESULTS:

046 BASED ON A REVIEW OF YOUR DOCUMENTATION AND/OR FIELD INSPECTION, IT HAS BEEN DETERMINED THE SUBJECT PROPERTY (S) DOES NOT MEET THE REQUIREMENTS SPECIFIED IN A.R.S. 42-12151 AND/OR A.R.S. 42-12152.

A petitioner whose request is denied in whole or in part may appeal to the State Board of Equalization within 25 days after the assessors decision is mailed, or to court within 60 days from the mailing date of this decision.

To file with the State Board, send the "Board Copy" of the original appeal form filed with the Assessor, and a copy of this decision to 100 North 15TH Avenue, Suite 130, Phoenix, AZ 85007. If you are unavailable for hearing on specific dates, between the time you file with the Board and October 15, you should attach a note to the front of the appeal form specifying the dates you are not available. The Board does not reschedule without serious medical reason or like cause. This does not guarantee scheduling that coincides with the dates of your availability. You may request that the appeal be heard "On the Record", (review of written evidence only), by checking the appropriate box on the Board copy of the appeal, (refer to item 10 on "Petition for Review" form).

() Agent Authorization Form DOR 82130AA Attached

Donald Roelke, Attorney
Signature Of Owner/Appellant or Attorney

Dawn Marie Buckland 08/03/2020
CHIEF DEPUTY Mail Date

Donald P. Roelke
Attorney At Law
P. O. Box 61852
Phoenix, Arizona 85082
(480) 839-1009

August 25, 2020

Clerk
Arizona State Board of Equalization
100 North 15th Avenue, Suite 130
Phoenix, AZ 85007

Re: Petitioner Thomas R. Waddell
Maricopa County Parcel No. 400-62-001

Dear Clerk:

Enclosed for filing is a copy of the 2021 Petition for Review of Real Property Valuation and the assessor's decision for this parcel, parcel number 400-62-001. Please schedule the hearing of this matter in the afternoon or after 11:00 a.m. Thank you for your assistance.

Very truly yours,

A handwritten signature in cursive script that reads "Don Roelke".

Donald P. Roelke

Enclosures
Certified mail # 7016 1970 0000 9704 0689

PETITIONER EVIDENCE

PARCEL: 400-62-001 (160 acres of land)

OWNER: Thomas Waddell

LOCATION: South of Buckeye at Tuthill Road and
Queen Creek Road.

**AGRICULTURAL CROPLAND STATUS GRANTED BY ASSESSOR FOR TAX
YEARS FROM BEFORE 2000 TO 2019**

PRESENT ASSESSMENT: \$451,700 (\$2,823/acre as Vacant
Market Land)

REQUESTED ASSESSMENT: \$297,840 (80 acres as Agricultural
Crop Land, 80 acres as
Market Land)

This property is 160 acres of land with no improvements located south of Buckeye south of Queen Creek Road and east of Tuthill Road. The assessor removed the agricultural status for this property for the 2019 tax year in September 2017 because the agricultural lease on the property had expired and an updated agricultural application was not in his file. This property had been classified and assessed as agricultural crop land for over 20 consecutive years before 2019. Petitioner did not realize that the agricultural status for this property had been removed until the fall of 2019 when he received his 2019 tax bill for this property.

Petitioner and his son operate a farming operation as Waddell General Partnership, L.L.C., that farms over 1,000 acres of land in Maricopa County. In 2019 wheat was planted on 30 acres of this property. The wheat was harvested in 2020. Petitioner plans to plant 80 acres of barley on this property this fall.

Petitioner requests that 80 acres of this property be changed to agricultural classification status for the 2021 tax year at \$900 per acre. The 2021 limited property value should be a rule B because of this change in the use for more than 5% of this property. An economic unit for agricultural crop land is 20 acres or more per A.R.S. 42-12151(1).

EXHIBITS:

1. Petitioner's Statement of Agricultural Use of Property.
2. Photographs of Wheat Planted on Property in 2019. /
3. Assessor's Public Record for Property Stating Agricultural Use of Property in 2016, 2017 and 2018.
4. Assessor's Parcel History for Property.
5. Statute A.R.S. 42-12151(1) Stating 20 Acres of Crop Land Qualification as "agricultural real property."
6. Agricultural Application Land Use Application for Property for 2021.

THOMAS WADDELL STATEMENT

1. I am the owner of 160 acres of land located south of Buckeye, Arizona, south of West Queen Creek Road and east of Tuthill Road. This land is identified by Maricopa County Assessor's parcel number 400-62-001.
2. In October 2019 I planted wheat on approximately 30 acres of this land.
3. This wheat was harvested in May and June, 2020.
4. I took photographs of the wheat crop when it was planted and after it was growing in 2019 and after it was harvested in 2020. The photographs are being provided with this statement.
5. In late August 2020 I intend to plant barley on about 80 acres of this land. It will be harvesting (green chopped) in December 2020.


Thomas Waddell

7-23-2020
Date



NOVEMBER 2019

2A

2A



DECEMBER 2019

2B

2B

400-62-001 Land Parcel

This is a land parcel and the current owner is WADDELL THOMAS R. Its current year full cash value is \$451,400.

Property Information

MCR #
Description: NE4 160 AC
Lat/Long
Lot Size 6,969,600 sq ft.
Zoning RU-43
Lot #
High School District BUCKEYE UNION #201
Elementary School District LIBERTY ELEMENTARY SCHOOL DISTRICT
Local Jurisdiction NO CITY/TOWN
S/T/R 17 2S 2W
Market Area/Neighborhood 12/005
Subdivision (0 Parcels)

Owner Information**WADDELL THOMAS R**

Mailing Address P O BOX 737, TOLLESON, AZ 85353
Deed Number [040723841](#)
Last Deed Date 06/25/2004
Sale Date n/a
Sale Price n/a

Valuation Information

We provide valuation information for the past 5 years. For mobile display, we only show 1 year of valuation information. Should you need more data, please look at our [data sales](#).

The Valuation Information displayed below may not reflect the taxable value used on the tax bill due to any special valuation relief program. [CLICK HERE TO PAY YOUR TAXES OR VIEW YOUR TAX BILL](#)

Tax Year	2020	2019	2018	2017	2016
Full Cash Value	\$451,400	\$722,300	\$120,000	\$96,000	\$69,600
Limited Property Value	\$451,400	\$440,603	\$61,123	\$58,212	\$55,440
Legal Class	2.R	2.R	2.R	2.R	2.R
Description	AG / VACANT LAND / NON-PROFIT R/P	AG / VACANT LAND / NON-PROFIT R/P	AG / VACANT LAND / NON-PROFIT R/P	AG / VACANT LAND / NON-PROFIT R/P	AG / VACANT LAND / NON-PROFIT R/P
Assessment Ratio	15%	15%	15%	15%	15%
Assessed LPV	\$67,710	\$66,090	\$9,168	\$8,732	\$8,316
Property Use Code	0014	0014	4110	4110	4110
PU Description	Vacant Residential Land	Vacant Residential Land	AGRICULTURAL	AGRICULTURAL	AGRICULTURAL
Tax Area Code	250002	250002	250002	250002	250002
Valuation Source	Notice	Notice	Notice	Notice	SBOE

REQUESTOR: FRONT COUNTER

Parcel Num: 400 -62 -001

Status: ACTIVE

Address:

City:

Tax Yr	Date Ent	Auth#	Typist	Rev	Act	Res	Comments
2020	08/07/2019	7795	7795	6	1	2	2020 UPDATE: AG FORMS DENIED. NO EVIDENCE OF AG USE PER DOCUMENTATION REVIEWED AND/OR ON SITE INSPECTION. FARM # 1710
2020	06/27/2019	3859	3859	6	1	2	2020 AG FORMS AND/OR COPY OF LEASE FILED TIMELY TO RECEIVE NOTICE OF CHANGE PER A.R.S. 42-12155
2018	09/12/2017	7795	7795	1	1	2	AGRICULTURAL CLASSIFICATION REMOVED - LEASE EXPIRED 12/31/2016. UPDATED APPLICATION NOT SUBMITTED. LETTER & FORMS TO OWNER TO REAPPLY.
2018	12/22/2016	7818	7818	9	9	2	2018 U/D: ALUA, SALL AND/OR FARM LEASE REVIEWED AND APPROVED. PUC 4110 AG_DIST 1N FARM # 2414
2018	09/01/2016	3302	3302	1	1	2	2018 AG FORMS AND/OR COPY OF LEASE FILED TIMELY TO RECIEVE NOTICE OF VALUE PER A.R.S. 42-12155
2018	07/26/2016	7795	7795	1	1	2	2018 CANVASS IN HOUSE REVIEW COMPLETED ON FARM #2414. PARCEL DOES NOT MEET QUALIFICATIONS - LEASE EXPIRED/NEW FORMS NOT SUBMITTED. AGRICULTURAL CLASSIFICATION REMOVED FOR 2018 TAX YEAR.
2016	10/26/2015	7795	7588	9	1	6	2016 SBOE DECISION: APPEAL 605275; DOCKET# , HEARING HELD 08/04/2015 12:00 AM. CONCURS WITH ASSESSOR RECOMMENDATION. VALUES AS FOLLOWS: LAND FROM: \$ 456,300 TO \$ 69,600 IMPR N/C @ \$ 0 FCV FROM: \$ 456,300 TO \$ 69,600 LPV FROM: \$ 305,721 TO \$ 55,440 CLS/AR LAND 2.R @100% NO CHANGE. PUC FROM: 0014 TO 4110; PSC FROM: B9 TO A1 REDUCTION BASED ON AGRICULTURAL-APPLICATION APPROVAL.
2016	08/05/2015	7795	7795	9	9	2	2016 U/D: ALUA, SALL AND/OR FARM LEASE REVIEWED AND APPROVED. PUC 4110 AG_DIST 1N FARM # 2414

KEY	1. CANVASS	4. CALLBACK	7a. PROTEST-ASSESSOR	8. AUDIT
REASON	2. PERMIT	5. SPLIT	b. PROTEST-B OF E	9. OTHER
FOR			C. PROTEST-SBPTA	10. OTHER
PREVIEW	3. AERIAL	6. RECHECK	d. PROTEST-SUPERIOR COURT	

KEY	1. REWORK	4. CORRECTION TO COMPONENTS	7. NEW CONSTRUCTION
ACTION	2. SPLIT-PLACE IMPS	5. PARTIAL COMPLETE	8. DEMOLITION
TAKEN	3. ADDITION TO COMPONENTS	6. I.P.R	9. NO CHANGE

KEY	1. CREATE	3. DELETE	5. SECURED ONLY	7. CALLBACK
RESULTS	2. UPDATE	4. OVERRIDE	6. NONE	8. RESOLUTION

42-12151. Definition of agricultural real property.

In this article, unless the context otherwise requires, "agricultural real property" means real property that is one or more of the following:

1. Cropland in the aggregate of at least twenty gross acres.
2. An aggregate ten or more gross acres of permanent crops.
3. Grazing land with a minimum carrying capacity of forty animal units and containing an economically feasible number of animal units.
4. Land and improvements devoted to commercial breeding, raising, boarding or training equine, as defined in section 3-1201 or equine rescue facilities registered with the department of agriculture pursuant to section 3-1350.
5. Land and improvements devoted to high density use for producing commodities.
6. Land and improvements devoted to use in processing cotton necessary for marketing.
7. Land and improvements devoted to use in processing wine grapes for marketing.
8. Land and improvements devoted to use in processing citrus for marketing.
9. Land and improvements devoted to use as fruit or vegetable commodity packing plants that do not cut or otherwise physically alter the produce.
10. Land and improvements owned by a dairy cooperative devoted to high density use in producing, transporting, receiving, processing, storing, marketing and selling milk and manufactured milk products without the presence of any animal units on the land.
11. Land of at least five acres and improvements devoted to algaculture. For the purposes of this paragraph "algaculture" means the controlled propagation, growth and harvest of algae.
12. Land and improvements devoted to agritourism as defined in section 3-111.

AGRICULTURAL LAND USE APPLICATION

File Date: 04/20/2020 County: Maricopa

ASSESSOR'S USE ONLY

Agricultural Unit Number: _____

OWNER: NAME & ADDRESS - PLEASE PRINT

Thomas R Waddell

P O Box 737

Tolleson, AZ 85353

☐ Check here if you are choosing the Quick File Option
(See the instructions)

Listing of Agricultural Land

Use Continuation Page(s) (form DOR 82916-C) if necessary

Totals: Parts A, B & C (combined)

Agricultural Land -- Total Acres

Carrying Capacity -- Annual AUM's

See instructions for carrying capacity pertaining to grazing land

A. Deeded Land You Own

Item #	Land Parcels	Land Use (see codes)	Acres (AG Land)	Homesite Acreage	ASSESSOR'S USE ONLY			
	Assessor's Parcel ID Number				Parcel Size	App	Den	PUC
1	400-62-001	FC	160.00	0.00				
2								
3								
4								

B. Deeded Land Leased to You

If located in a different county than
the land in Part A, which county?

Item #	Land Parcels	Land Use (see codes)	Acres Leased	Lease Term Dates		Owner's Name
	Assessor's Parcel ID Number			Begin	End	
1						
2						
3						

C. Government Land Leased to You (or subleased to you)

Item #	Gov't Agency e.g. BLM, Forest Service, State Land Dept.	Lease ID e.g. Lease Number, Permit #, Allotment # / Name	Lease Term Dates		Acres	Carrying Capacity
			Begin	End		Annual AUM's
1						
2						
3						

Affirm and Attest

Before marking the checkboxes here, you are advised to read the Agricultural Property Classification statutes set forth in A.R.S. Title 42, Chapter 12, Article 4. Online source: www.azleg.gov/ArizonaRevisedStatutes.asp **Note:** If you leave any boxes unchecked, you must provide an explanation on a separate sheet of paper and attach it to your application.

- ☒ 1. I hereby affirm this is a true and complete statement, to the best of my knowledge, of the property that is owned, claimed by, or in possession or control of the undersigned.
- ☒ 2. I hereby affirm that the property meets the requirements prescribed in A.R.S. § 42-12152, "Criteria for classification of property used for agricultural purposes".
- ☒ 3. I affirm and attest that the property is in active production with an expectation of profit.

Donald Roelke, Attorney for Owner 4-20-20 Donald Roelke, Atty for Owner
Signature of Owner or Representative Date Print Name (and title, if applicable)

(480) 839-1009
Telephone

State Board of Appraisal # _____
(for Property Tax Agents only)
Include a current Agency Authorization (82130AA)

dproelke@gmail.com
Email address



ASSESSOR EVIDENCE

2021 SBOE Agricultural Appeal Review

Parcel Number: **400-62-001** Single Parcel 1 Appraiser # Date
 SBOE Docket # 961 Approved: 7889 4/28/2020
 Approved: 7889 9/14/2020
 Approved:
 Hearing Date: 09/28/2020

Market Values		Agricultural Values		AG District / Legal Class:		
Market Land Value	\$451,700	Land	\$0	Agricultural Rate:	Field	1N \$860
Improvement	\$0	Improvement	\$0		Land	Imps
Full Cash Value	\$451,700	Full Cash Value	\$0	2.R Agricultural	0.00%	0.00%
Limited Value	\$451,700	Limited Value	\$0	2.R Market	100.00%	0.00%
				3 Owner Occupied	0.00%	0.00%
Market Rate \$ / AC	\$2,823	AG Land Size (A/C)	0.000	4 Rental	0.00%	0.00%
Rule	A1	Total Land Size (A/C)	160.000	4 Rental	0.00%	0.00%
		PUC	0014	1 Commercial	0.00%	0.00%

Reconciliation: No Reduction Recommended **\$451,700**

2021 Assessor Level Appeal: The Assessor recommends no change of the subject's \$451,700 FCV with no agricultural classification. The PUC is 0014. The PSC is A1. The legal class is 100% 2R land only.

The subject property is located on the south east corner of Tuthill Rd and Queen Creek Rd. in unincorporated Maricopa county. A review of the property shows no evidence of agricultural production in any of the past 3 years.

The petitioner has supplied an agricultural land use application, but no lease or lease abstract was provided. The property owner is not an approved agricultural operator.

Petitioner's Basis: Request for agricultural classification

Assessor's Basis: Per statute 42-12152, the property(s) do not qualify for the agricultural classification. The property(s) do not meet the primary standards which are the primary use as being operated agriculturally for a minimum of 3 out of 5 years, the expectation of profit when compared with other approved operations and the determination that the parcel(s) do not contribute to the overall agricultural business.

80 Ac
80 Mue + 2

Prime Parcel: 400-62-001 Appeal No: 196131 S Dkt No: 00961 L/C Chg: N

Parcel	PUC	PSC	ORC	Rec Land	Rec Impr	Rec FCV	LC CHG	Land L/C	Impr L/C
400-62-001	0014	A1	91	451,700		451,700			
Total	1			451,700		451,700			

Hearing Results:

Land: _____

Imps: _____

FCV: _____

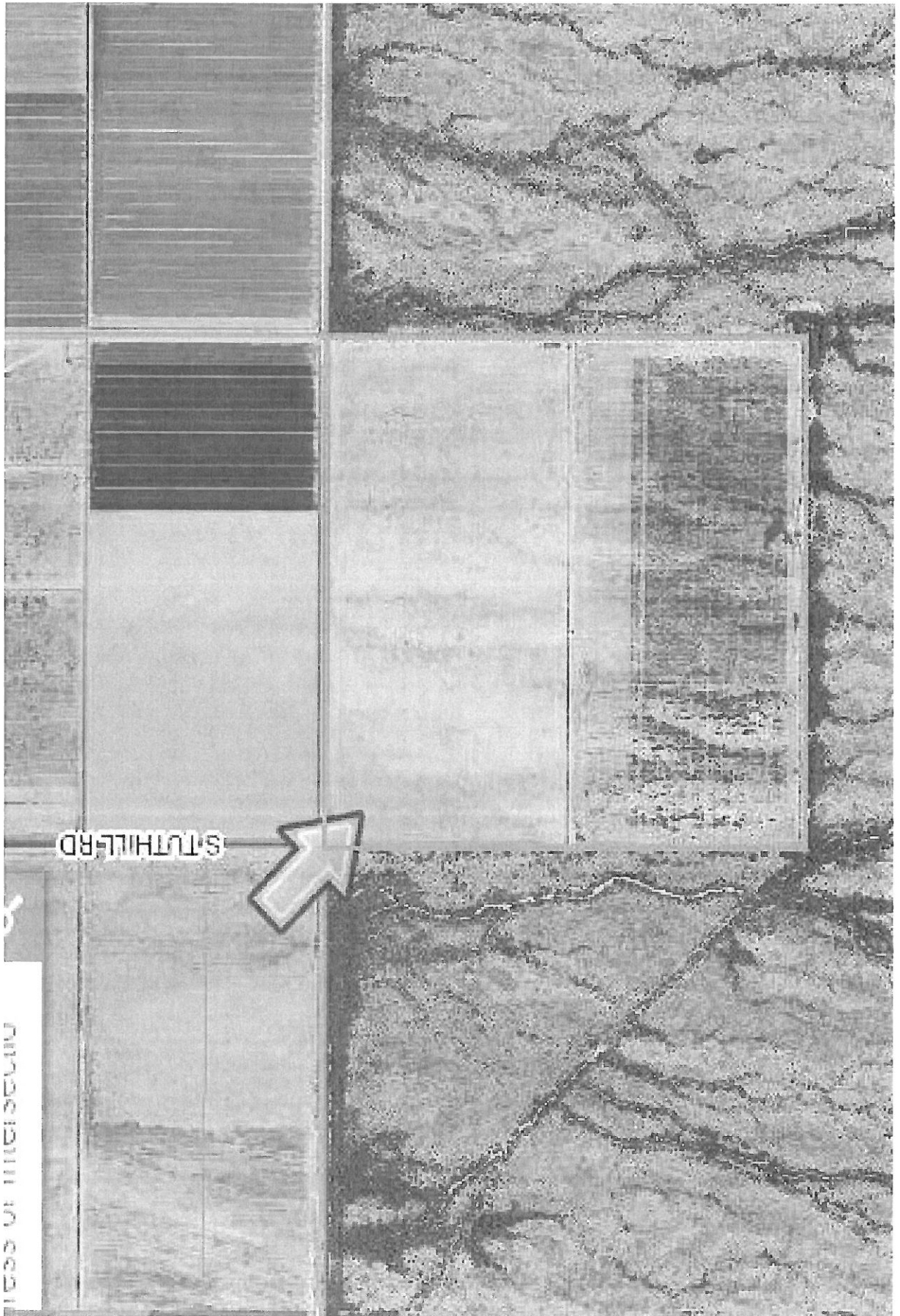
LPV: _____

Hearing Appr#: _____

Board's Basis: _____

Subject Map

Parcel Number: 400-62-001



42-12152. Criteria for classification of property used for agricultural purposes; exception; affidavit

A. Property is not eligible for classification as property used for agricultural purposes unless it meets the following criteria:

1. The primary use of the property is as agricultural land and the property has been in active production according to generally accepted agricultural practices for at least three of the last five years. Property that has been in active production may be:

(a) Inactive for a period of not more than twelve months as a result of acts of God.

(b) Inactive as a result of participation in:

(i) A federal farm program that allows voluntary land conserving use acreage or acreage conservation, or both.

(ii) A scheduled crop rotation program.

(c) Inactive or partially inactive due to a temporary or partial reduction in or transfer of the available water supply or irrigation district water allotments for agriculture use in the farm unit. For land within an irrigation district in a county with a population of less than nine hundred thousand persons, the temporary or partial reduction or transfer may be verified by an official certification from the irrigation district to the county assessor that confirms the reduction or transfer, except that if that land is located in an active management area and the land does not have an irrigation grandfathered groundwater right, the land is not eligible as cropland. A certification for temporary or partial reduction is not valid for full inactivity of the farm unit for more than one year.

(d) Grazing land that is inactive or partially inactive due to reduced carrying capacity or generally accepted range management practices.

2. There is a reasonable expectation of operating profit, exclusive of land cost, from the agricultural use of the property.

3. If the property consists of noncontiguous parcels, the noncontiguous parcels must be managed and operated on a unitary basis and each parcel must make a functional contribution to the agricultural use of the property.

B. If feedlot or dairy operations that are in active production are moved to another property at which the operations are in active production, the requirement that the property be in active production for at least three of the last five years does not apply to the property to which the operations are moved for the first three years after the operations are moved.

C. The requirement in subsection A, paragraph 2 of this section is satisfied if the owner files with the assessor an affidavit of agricultural use, signed by the owner attesting that all information in the affidavit is true and the property is actively producing with an expectation of profit.

42-13102. Statement of agricultural lease

A. Each lease of agricultural land or agreement to rent agricultural land for a period of more than ninety days shall be abstracted in a written statement in a form approved by the department containing at least the following information:

1. The name and address of the lessor and lessee.
2. The complete legal description of the property.
3. The situs address, if any, of the property.
4. The cash or cash equivalent of the lease payments.
5. The conditions of the lease, including the relationship, if any, of the parties.
6. The lessor expenses associated with the property excluding land cost, interest on land cost, income tax depreciation and capital improvements.

B. The county assessor shall not use the information listed pursuant to chapter 15, article 2 of this title to supplement the information obtained pursuant to this section.

C. The owner or lessor or an agent of the owner or lessor shall file the statement with the county assessor for use by the assessor for the valuation process under section 42-13101. If the ownership or the lessor or lessee of the property changes or if there is a change in the lease as abstracted pursuant to subsection A of this section, a new statement shall be filed with the assessor within three months after the change or before January 31, whichever is later.

D. The assessor shall transmit a copy of the statement to the department.